

## ■ Form SOA-1, Statement of Account

### **TO:** All Sales Tax Accounts

Form SOA-1, Statement of Account, summarizes all account activity (e.g., assessments or credits issued, payments received) for the sales taxes and fees that we administer.

#### **When will I receive a statement?**

You will receive a statement whenever your account has assessment or credit activity. You may not receive a statement at regular intervals if your account is in balance.

#### **How does the information on this statement benefit me?**

The SOA-1, Statement of Account, benefits you by providing

- an overview of your account,
- detailed information for each assessment or credit issued,
- detailed information for each payment or credit applied,
- a listing of any returns we have not received, and any returns we have notified you are unprocessable,
- answers to some frequently asked questions (e.g., "Has my payment been applied?", "What happened to my prior overpayment credit from last month?"), and
- a toll-free telephone number to call if you need help.

#### **Where can I find an explanation of the information on Form SOA-1?**

On the following pages of this bulletin, we have printed a facsimile of Form SOA-1. We use this facsimile to point out the information displayed on the form and to provide detailed explanations of that information.

#### **Questions?**

If you have questions or need more information, please call or write us. Our telephone numbers and address are printed at the bottom of this bulletin.

#### **For information or forms...**

Call us at **1 800 732-8866** or **217 782-3336**

Call our TDD (telecommunications device for the deaf) at **1 800 544-5304**

Write us at Illinois Department of Revenue, 101 W. Jefferson St., P.O. Box 19044, Springfield, IL 62794-9044

Visit our Web site at **[www.revenue.state.il.us](http://www.revenue.state.il.us)**

Call "Illinois Tax Fax" our fax-on-demand service at **217 785-3400**

Call our 24-hour Forms Order Line at **1 800 356-6302**

The dollar amount of any assessments not itemized on a previous statement is shown here.

Credits or payments applied, and adjustments made to your account since the last statement are shown here.

This amount of interest was not included on your original assessment. Interest continues to accrue daily on all unpaid tax and penalty.

This amount will match the **Ending Balance** from your previous statement. If you have not previously received a statement, we will print a **Beginning Balance** of \$0.00.

Statement date: **October 10, 1998**  
For activity through: **October 10, 1998**  
IBT no.: **9999-9999**  
FEIN: **36-9999999**  
Previous statement date: **September 10, 1998**

**JOE TAXPAYER**  
101 WEST JEFFERSON  
SPRINGFIELD IL, 62702

Payments received, credit applied, or adjustments made after the "activity through" date will not show on this statement.

### Account Summary for Sales Tax

Accounts Receivable Beginning Balance	Additions	Subtractions	Accrued Interest	Ending Balance
495.00	430.00	430.00	11.00	506.00*

If you requested that we review an assessment or have formally protested one, the amount of that assessment is **not** included in the **Ending Balance**. It will be temporarily excluded until we determine whether or not the amount is due. Interest that accrues during the review period will be due if we determine the assessment is valid.

**This Statement of Account is not protestable.** It is intended to inform you of the status of your account. See Page 2 for important information. Your detailed account information, on which the above summary is based, begins on Page 3.

The **Beginning Balance** should match the **Ending Balance** from your previous statement. The **Additions** column represents additions or adjustments that increase your liability. The **Subtractions** column represents applied payments, applied credits, or adjustments in tax, penalty, or interest. In addition, at the time we place an item under review, we will show it in this column. The item will remain temporarily excluded from your account balance until we complete our review. The **Accrued Interest** column represents additional interest charges shown in the Assessment Detail. **Daily interest** continues to accrue on any unpaid tax and penalty from the statement date until the date we receive your payment. You may pay your **Ending Balance** by using the coupon below.

If you have questions, please call your Illinois Department of Revenue representative at 1 800 732-8866 or 217 782-3336; or call our TDD (telecommunications device for the deaf) at 1 800 544-5304.

\* We are reviewing assessments totaling \$430.00. This amount and any interest that may continue to accrue are not included in the Ending Balance.

SOA-1-F-01-0000000  
IL-492-3154  
SOA-1 (R-9/98)

Retain this portion for your records.

Fold and detach on perforation. Return bottom portion with your payment.

### SOA-1

**JOE TAXPAYER**  
Statement date: **October 10, 1998**  
IBT no.: **9999-9999**  
FEIN: **36-9999999**

Ending balance \$ 506.00\*

Write the amount of your check below.

\$ \_\_\_\_\_

Mail your check with this coupon to:

Write the amount of credit being used below.

Memo \$ \_\_\_\_\_ Accl \$ \_\_\_\_\_

**ILLINOIS DEPARTMENT OF REVENUE**  
SPRINGFIELD IL 62776-0001

9999 99999999 999999999999

Your assessment balance as of the "activity through" date of the statement is shown here and on the payment coupon at the bottom of this page.

We will only print a payment coupon if you have an **Ending Balance** of \$1.00 or more. Please complete and detach this coupon, and return it with your payment.

If you want to apply a credit memorandum or accelerated credit to your **Ending Balance**, you must tell us to do so by writing the amount you wish to use on the appropriate credit line.

The information in this section explains the different types of account activity shown in the Account Detail Section. We print only the sections that apply to your account.

### Important Information

The Account Detail shows all transactions posted plus any additional interest charges through the activity date shown on the front. We print only the sections that apply to your account.

In the **Assessment Detail Section**, you may have three types of entries: those amounts representing tax, penalty, or interest as detailed in previously issued assessments; those followed by (-) represent an applied payment, applied credit, or reductions in tax, penalty, or interest; and those followed by (N/A) have been temporarily excluded from your account balance because we received a protest or other information that requires further review. When an assessment has been excluded from your account, interest continues to accrue. Payments or adjustments we have made based on information that you sent within the last two weeks may not show on this statement.

If you wish to apply a credit memorandum listed in the **Credit Memorandum Detail Section** to the payment coupon on this statement, write the amount you wish to apply on the credit memo line.

The department will automatically apply credits listed in the **Prior Overpayment Detail Section** to your outstanding assessment liability or to unpaid or partial paid returns. Those entries are followed by a (-).

If you are an accelerated filer and you wish to apply a credit listed in the **Accelerated Credit Detail Section** to the payment coupon on this statement, write the amount you wish to apply on the accelerated credit line. (We print this line only when applicable to your account.)

**Note:** If you wish to convert any portion of the balance of either your prior overpayment credit or accelerated credit to a credit memorandum or cash refund, you must complete and return Form ST-6, Claim for Verified Overpayment. We will notify you when your credit or cash refund is approved. If you wish to assign your prior overpayment or accelerated overpayment to another IBT number, you must file Form ST-6 and provide us with a new IBT number.

In the **Open Months Section**, we have listed any liability periods for which you have not filed a return. Please file your returns as you were registered at that time (e.g., if registered as a monthly filer, file one return for each open month). If you are no longer in business under this IBT number, please provide us with information to update your account status.

In the **Unprocessable Returns Section**, we have listed one or more of your returns because we have not received a response to our request to make that return processable. Until you respond, we will treat your return as if it was not filed. We will not issue a refund or credit. Interest will not accrue on any overpayment.

If you have filed a petition in U.S. Bankruptcy Court and the automatic stay is still in effect; or if you file such a petition within 20 days after issuance of a Notice of Tax liability as reported on this Statement of Account, please disregard any pre-petition liability that is reflected on this statement.

### Taxpayer Bill of Rights

You have the right to call the Department of Revenue for help in resolving tax problems.

You have the right to privacy and confidentiality under most tax laws.

You have the right to respond within specified time periods to department notices by asking questions, paying the amount due, or providing proof to refute the department's findings.

You have the right to appeal department decisions in many instances within specified time periods by asking for department review or by taking the issue to court.

If you have overpaid your taxes, you have the right to a credit (or, in some cases, a refund) of that overpayment.

If you have questions or wish to submit further information, please call your Illinois Department of Revenue representative at **217 782-3336**.

Page 2

B-01-000000

This form is authorized as outlined by the Retailers' Occupation Tax Act. Disclosure of this information is REQUIRED. Failure to provide information could result in a penalty. This form has been approved by the Forms Management Center. IL-492-3154

The **Taxpayer Bill of Rights** explains your rights as a taxpayer and provides a telephone number for additional assistance.

The letter we print here denotes the type of sales tax or fee.

- A - Automobile renting tax
- C - County motor fuel tax
- D - Chicago soft drink tax
- F - Manufacturer's purchase credit
- L - Dry cleaning tax
- M - Metropolitan Pier tax
- P - Prepaid sales tax
- S - Sales and use tax
- T - Tire user fee

Assessment information includes

- the liability period,
- the date the assessment was issued
- the reference number, and
- the amount.

If you requested that we review an assessment or have formally protested one, we will print "N/A" beside the assessed amount.

Each assessment listed in the Assessment Detail Section shows

- either the assessment issue amount or the prior balance of an assessment,
- payments received,
- additional interest charged, and
- the current balance.

For each payment we apply to an assessment, we list the liability period to which the payment applies, the date we received the payment, a reference number, and the amount.

If you file Form RR-3, Sales and Use Tax Quarter-monthly Payment, the accelerated credit we issue or apply, as well as any available credit balance, is shown here. We automatically apply this credit only to accelerated liability unless you tell us to apply it elsewhere.

Interest continues to accrue on any unpaid tax and penalty. We explain this when we issue an assessment.

Each credit listed in the Credit Memorandum Detail Section shows

- either the credit memorandum amount issued or the prior balance of a credit memorandum,
- the amount of credit memorandum applied, and
- the current balance.

You must tell us to apply a credit memorandum.

JOE TAXPAYER				
		IBT no.:	9999-9999	
		Statement date:	October 10, 1998	
		FEIN:	Variable 3	
<b>Account Detail for Sales Tax</b>				
Liability period	Date	Reference number	Transaction Description	Amount
Apr 98	06/03/98	SB9816283103002	<b>Assessment Detail Section</b>	
	07/10/98		Prior assessment balance	200.00 N/A
			<b>Current balance</b>	200.00 N/A
			Inquiry received, billing temporarily stopped pending review. Interest continues to accrue until final.	
Jul 98	09/03/98	SB 9825583201005	Prior assessment balance	495.00
			Additional interest charges thru October 10, 1998	11.00
			<b>Current balance</b>	506.00
Aug 98	10/05/98	ST9827883110008	Asmt issued (Invoice no.: 099999999)	430.00
	10/31/98	9830487601062	Payment received	430.00-
			<b>Current balance</b>	0.00
<b>Credit Memorandum Detail Section</b>				
	03/15/98	S 04 9807489312000	Credit memorandum issued	61.72
			<b>Current credit memorandum balance</b>	61.72
Balance of credit memorandum on file. You may direct the use of credit memorandum amounts on any sales tax liability.				
<b>Accelerated Credit Detail Section</b>				
Aug 98	07/22/98	S 029824083601008 000	Accelerated credit issued	980.91
	09/22/98	9832483602012	Accelerated credit applied to return	980.91-
			<b>Current accelerated credit balance</b>	0.00
			<b>Total accelerated credit balance</b>	0.00
<b>Prior Overpayment Credit Detail Section</b>				
Jul 98	06/22/98	S 05 9817347200001 000	Prior overpayment issued	70.00
	07/22/98	S 05 9820347200001 000	Prior overpayment applied to a return	70.00-
			<b>Current prior overpayment balance</b>	0.00
We will apply prior overpayment to any outstanding liability.				
<b>Open Months Section</b>				
Any returns listed below have not been received and should be filed immediately.				
ST-1 May 98				
<b>Unprocessable Return Section</b>				
Your return will be treated as if it were not filed. We will not issue a refund or credit. Interest will not accrue on any overpayment. You will be denied any retailer's allowance.				
ST-1 Jan 98				
Unless you have further assessment or credit activity, you will not receive another Statement of Account.				

We will automatically apply prior overpayment credit to returns or assessments. We show the amount applied and any available balance in this section.

If you have not responded to our request to make your return processable, we have listed it in this section.

If we have not received a return, we list the liability period and type of return in this section.